

2023 IRC Section 25E Previously Owned Clean Vehicle Tax Credit Report

Seller should provide a completed report to Taxpayer-Purchaser at time of sale, retain a copy with the sales paperwork, and retain a separate copy in a Clean Vehicle Tax Credit file for submission to the IRS by Jan. 15, 2024.

Date of Sale: _____
Vehicle Sales Price: _____ (cannot exceed \$25,000).
Vehicle VIN: _____
Vehicle Battery Capacity: _____ kWh or Fuel Cell Electric Vehicle ____ Yes
Vehicle's Original Use *Did Not* Commence with the Taxpayer-Purchaser: ____ Yes
Vehicle's Maximum Previously Owned Clean Vehicle Tax Credit: _____

Seller Declaration

Under penalties of perjury, I declare that I have examined this report, to be submitted to the IRS pursuant to Revenue Procedure 2022-42 by [insert name of Seller], and to the best of my knowledge and belief I certify that this report is true, correct, and complete.

Authorized Dealership Employee Signature: _____
Authorized Dealership Employee Name: _____
Dealership Name: _____
Dealership Tax I.D.: _____

Taxpayer-Purchaser Attestation

Taxpayer-Purchaser acknowledges receipt of this previously owned clean vehicle tax credit report, acknowledges that Seller is not providing tax advice, certifies that the vehicle is being acquired for use in the U.S. and not for resale, and certifies that all information provided by him/her is true, correct, and complete.

Taxpayer-Purchaser Signature: _____
Taxpayer-Purchaser Name: _____
Taxpayer-Purchaser Tax I.D.: _____

This report is necessary for Taxpayer-Purchaser to claim a federal IRC Section 25E Previously Owned Clean Vehicle tax credit. To claim a credit, Taxpayer-Purchasers must meet several qualifications. For information on these qualifications, please see: www.irs.gov/credits-deductions/used-clean-vehicle-credit. Taxpayer-Purchasers should consult an attorney, CPA, or other professional advisor familiar with the applicable laws to obtain specific advice regarding these matters before claiming a credit.